

Advisory on Filing Opt-In Declaration for Specified Premises, 2025

Jan 4th, 2026

Dear Taxpayers,

The relevant declarations issued vide Notification No. 05/2025 – Central Tax (Rate), dated 16th January 2025, are now made available electronically on the GST Portal. These declarations may be opted for and filed by persons who are applying for registration or are already registered and supplying hotel accommodation services by declaring the premises as “specified premises”.

Kindly take note of the following key points:

1. Who may opt and file the declaration

- Regular taxpayers (active and suspended) supplying hotel accommodation service who want to declare their premises to be a "specified premises"
- Applicants for new GST registration who want to declare their premises to be a “Specified Premises”

The facility is not applicable to composition taxpayers, TDS/TCS taxpayers, SEZ units/developers, casual taxpayers, or cancelled registrations.

2. Types of Declarations

The following declarations are made available on the portal:

1. Annexure VII: Opt-In Declaration for Registered Person – For existing registered taxpayers opting to declare premises as specified premises for a succeeding financial year.
2. Annexure VIII: Opt-In Declaration for Person Applying for Registration – For persons applying for new registration, to declare premises as specified premises from the effective date of registration.

(Annexure IX – Opt-Out Declaration will be made available separately in due course of time.)

3. Timeline for Filing Declarations

(A) Existing Registered Taxpayers – Annexure VII

- Can be filed for the subsequent financial year during the specified window: 1st January to 31st March of the preceding financial year.
- For FY 2026-27, Annexure VII can be filed from 01.01.2026 to 31.03.2026.

(B) New Registration Applicants – Annexure VIII

- Can be filed within 15 days from the date of generation of ARN of the registration application.
- Filing is allowed irrespective of whether GSTIN has been allotted, provided the application is not rejected.
- After the lapse of 15 days, the opt-in declaration can be filed only when the window for Annexure VII is available, i.e., 1st January to 31st March.
- Taxpayers will not be able to file Annexure VIII if the registration application is rejected, irrespective of the fact that the 15 days have lapsed or not.

4. How to File the Declaration on GST Portal

1. Log in to the GST Portal
2. Navigate to: Services -> Registration -> Declaration for Specified Premises
3. Select the appropriate option:
 - o Opt-In Declaration for Specified Premises, or
 - o Download Annexure Filed
4. Select eligible premises, fill in the declaration, and submit using EVC.

On successful submission, an ARN will be generated.

5. Important Points to Note

- A maximum of 10 premises can be selected in one declaration. Additional declarations may be filed for remaining premises, if any. However, separate PDFs with reference numbers will be generated for each premise.
- If any premises are left for opt-in, the taxpayer may again file Annexure VII for that premise for the same financial year during the eligible window period.
- Suspended taxpayers are allowed to file the declaration. However, cancelled taxpayers are barred from filing such declarations.
- The option exercised will continue for subsequent financial years unless an opt-out declaration (Annexure IX) is filed within the prescribed time.

6. Downloading of Filed Declarations

- Filed Annexures (VII / VIII) can be downloaded from: Services -> Registration -> Declaration for Specified Premises -> Download
- Separate reference numbers are generated for each declared premise.

7. Email and SMS Intimation

- Confirmation via email and SMS will be sent to all authorised signatories upon successful filing of the declaration.

Note:

1. For the first year, i.e., FY 2025–26, these declarations were filed manually with the jurisdictional authority. However, since an online filing facility has now been made available, it is requested that such taxpayers shall file Annexure VII for the specified premises again electronically for **FY 2026–27** from 1st January 2026 to 31st March 2026.
2. Declaring specified premises for the first time: Such taxpayers are required to file Annexure VII for **FY 2026–27** from 1st January 2026 to 31st March 2026.

Thanks,
Team GSTN